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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 24th May, 2022.

GUJARAT STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1976.

No. GHN-37-PFT-2022/S.27(1)(14)-TH : In exercise of the powers conferred by sub-section (1) of section 27 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976), the Government of Gujarat, hereby makes the following rules further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976, namely:-

- (1) These rules may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2022.
- (2) They shall come into force with effect from the date of publication in the official Gazette.
- In the Gujarat State Tax on Professions, Trades, Callings and Employments Rules, 1976 (hereinafter referred to as the "the said rules"), in rule 2, after clause (4), the following clause shall be inserted, namely:-

"(4A) "portal" means www.commercialtax.gujarat.gov.in" including "ifp.gujarat.gov.in for facilitating registration, return and payment under the Act in case where the State Government is the designated authority."
- In the said rules, in rule 3, after sub-rule (2), the following sub-rule shall be added, namely:-

"(3) An application or a revised application for registration, as the case may be, along with additional information, if any, shall be furnished electronically on the portal by the applicant in case where the State Government is the designated authority, and subject to the provisions of this rule, a certificate of registration shall be made available to him on the portal."
- In the said rules, in rule 4, after sub-rule (4), the following sub-rule shall be added, namely:-

"(5) An application for enrolment including additional information or evidence, if any, shall be furnished electronically on the portal by the applicant in case where the State Government is the designated authority, and subject to the provisions of this rule, a certificate of enrolment shall be made available to him on the portal."
- In the said rules, in rule 5, the following proviso shall be added, namely:-

"Provided that the holder of a certificate of registration who has been granted the said certificate electronically through the portal for whom the State Government is the designated authority, shall furnish such application electronically on the portal and subject to the provisions of this rule amended certificate shall be made available to him on the portal."

6. In the said rules, in rule 6, in sub-rule (2),-

a) before the existing proviso, the following proviso shall be inserted, namely:-

“Provided that the said application including additional information or evidence, if any, shall be furnished electronically on the portal by the enrolled person who has been granted the certificate of enrolment electronically through the portal for whom the State Government is the designated authority and subject to the provisions of this rule the amended certificate of enrolment shall be made available to him on the portal.”

b) in the existing proviso, for the words “Provided that”, the words “Provided further that” shall be substituted.

7. In the said rules, in rule 9, the following proviso shall be added, namely:-

“Provided that where the holder of the certificate for whom the State Government is the designated authority shall apply for such certificate in the manner and form as specified in rule 30 and subject to the provisions of this rule the prescribed authority shall issue him such certificate electronically on the portal.”

8. In the said rules, in rule 28, for the clause (c) and entry related thereto, the following clause and entry shall be substituted, namely:-

“(c) Application for grant of a duplicate copy of registration certificate or enrolment certificate other than by the holder of certificate for whom the State Government is the designated authority Rupees twenty only.”

9. In the said rules, after rule 29, the following rule shall be added, namely:-

“30. Furnishing details of registration and enrolment:-

- (1) Every employer registered under the Act up to the 23rd May, 2022 other than employer who has obtained registration through the portal and for whom the State Government is the designated authority, may furnish electronically on the portal, the details of registration in **Form 1A** along with the copy of certificate of registration.
- (2) Every person enrolled under the Act up to the 23rd May, 2022 other than person who has obtained enrolment through the portal and for whom the designated authority is the State Government, may furnish electronically on the portal, the details of enrolment in **Form 3A** along with the copy of certificate of enrolment.
- (3) On receipt of the details under sub-rule (1) or (2), the prescribed authority, after due verification, shall issue electronically on the portal the revised certificate of registration in **Form 2**, or as the case may be, the revised certificate of enrolment in **Form 4**, for facilitating amendment in registration, return and payment of tax electronically on the portal.”

10. In the said rules, in **Form 1**,-

(a) in Sr. No. 9, for the words, figures and brackets “(Please give details as per entry 1 of schedule I on separate sheet)”, the following table shall be substituted, namely:-

“Salary or wages	No. of Employees
(i) Up to ₹ 12,000/-	
(ii) More than ₹ 12,000/-	
Total	”

(b) for Sr. No. 11, the following shall be substituted, namely:-

“11. Bank details:-

Account Number	
Type of Account	
IFSC Code	
Bank Name	
Branch Name and Address	”

(c) in Sr. No. 12,

(i) after entry (a), the following entry shall be inserted, namely:-

“(aa) Goods and Services Tax Identification Number under the Gujarat Goods and Services Tax Act, 2017.”;

- (ii) after entry (f), the following entry shall be added, namely:-
- “(g) Registration number under the Gujarat Co-operative Societies Act, 1961;
- (h) Aadhaar Number of the person making declaration under this Form
- (i) Other (Specify).”.

11. In the said rules, after **Form 1**, the following Form shall be inserted, namely:-

“Form 1A

Furnishing of details of registration

(See rule 30(1))

1. Name of Establishment :
2. (a) Profession Tax Registration Certificate No.:
- (b) Effective Date of Registration :
3. Address of Establishment:

Room/Flat No.	Municipal No.
Name of Building	Road/Street/Land
District	Village/Town/City
Area/Locality/Ward	Taluka/Sub-Division
State	Pin Code

4. Name of person furnishing this Form:

- (a) First Name :
- (b) Middle Name :
- (c) Last Name :

5. Permanent residential Address of person furnishing this form:

Room/Flat No.	Municipal No.
Name of Building	Road/Street/Land
District	Village/Town/City
Area/Locality/Ward	Taluka/Sub-Division
State	Pin Code

6. (a) Telephone No. (Office) :
- (b) Telephone No. (Residential) :
- (c) Mobile No. :
- (d) E-mail ID :

7. Status of person furnishing this form: (Please tick applicable)

Proprietor	<input type="checkbox"/>	Manager	<input type="checkbox"/>
Partner	<input type="checkbox"/>	Director	<input type="checkbox"/>
Principal Officer	<input type="checkbox"/>	Secretary	<input type="checkbox"/>
Agent	<input type="checkbox"/>	Other	<input type="checkbox"/>

8. Class of Employer: (Please tick applicable)

Individual	<input type="checkbox"/>	Association	<input type="checkbox"/>
Firm	<input type="checkbox"/>	Company	<input type="checkbox"/>
Corporation	<input type="checkbox"/>	Society	<input type="checkbox"/>
Club	<input type="checkbox"/>	Other	<input type="checkbox"/>

9. Date of Commencement of Business/ Profession/--:

10. Number of employees and salary and wages paid to them:

Salary or wages	No. of Employees
(i) Up to ₹ 12,000/-	
(ii) More than ₹ 12,000/-	
Total	

11. Bank Details:

Account Number	
Type of Account	
IFSC Code	
Bank Name	
Branch Name and Address	

12. Please provide the following applicable details:

(a)	Registration number under the Gujarat Value Added Tax Act, 2003.	
(b)	Goods and Services Tax Identification Number under the Gujarat Goods and Services Tax Act, 2017.	
(c)	Registration number under the Central Sales Tax Act, 1956.	
(d)	Registration number under Shops and Establishment Regulation of Employment and Conditions of Service Act, 2019.	
(e)	Registration number under the Companies Act, 2013.	
(f)	Permanent Account number under the Income tax Act, 1961.	
(g)	Registration number under the Gujarat Co-operative Societies Act, 1961.	
(h)	Aadhaar Number of person making declaration under this Form.	
(i)	Other (Specify).	

Declaration

The above mentioned details are true to the best of my knowledge and belief.

Name of person furnishing this Form :

Status of person furnishing this Form :

Date:- :

Place:- :

Acknowledgement Receipt

(To be generated online on the portal)

Name of person furnishing Form 1A :

Name of Establishment :

Registration Certificate No. :

Address of Establishment :

Acknowledgement receipt number :

Date:- :

Time:- :

12. In the said rules, in **Form 3**,-

- (a) after Sr. No. (2) and the entries relating thereto, the following Sr. No. and entries shall be inserted, namely:-

“(2A) If falling under entry 7A of Schedule I,
Details of business like,
(i) Goods and Services Tax Identification Number.....
(ii) Turnover of previous year.....
(iii) Any other..... ”;

- (b) after Sr. No. (3) and the entries relating thereto, the following Sr. No. shall be added, namely:-

“(4) Aadhaar number of person making declaration under this Form.”

13. In the said rules, after **Form 3**, the following Form shall be inserted, namely:-

“Form 3A

Furnishing of details of enrolment

(See rule 30(2))

- Name of enrolled person :
- Enrolment Certificate No. :
- Effective Date of Enrolment :
- Address of enrolled person:

Room/Flat No.	Municipal No.
Name of Building	Road/Street/Land
District	Village/Town/City
Area/Locality/Ward	Taluka/Sub-Division
State	Pin Code

5. Name of person furnishing this Form:

- (a) First Name :
- (b) Middle Name :
- (c) Last Name :

6. Permanent address of person furnishing this Form:

Room/Flat No.	Municipal No.
Name of Building	Road/Street/Land
District	Village/Town/City
Area/Locality/Ward	Taluka/Sub-Division
State	Pin Code

- PAN of enrolled person :
 - Mobile No. :
 - E-mail ID :
 - Aadhaar No. of person making declaration under this Form: ...

8. Additional place of business of enrolled person:

Name of business	Type of business
Room/Flat No.	Municipal No.
Name of Building	Road/Street/Land
District	Village/Town/City
Area/Locality/Ward	Taluka/Sub-Division
State	Pin Code

9. Profession/Trade/Calling:

A.	If falling under entry 6 of Schedule I, details of business like,-		
	(i)	Registration No.	
	(ii)	No. of Employees	
	(iii)	Any Other	
B.	If falling under entry 7 of Schedule I, details of business like,-		
	(i)	Registration No.	
	(ii)	Turnover of previous year	
	(iii)	Any Other	
C.	If falling under entry 7A of Schedule I, details of business like,-		
	(i)	Goods and Services Tax Identification Number	
	(ii)	Turnover of previous year	
	(iii)	Any Other	
D.	If falling under any other entry of Schedule I, details of business like,-		
	(i)	Registration No.	
	(ii)	Registering Authority	
	(iii)	Any Other	

Declaration

The above mentioned details are true to the best of my knowledge and belief.

Name of person furnishing this Form :

Status of person furnishing this Form :

Date :

Place :

Acknowledgement Receipt

(To be generated online on the portal)

Name of person furnishing Form 3A :

Name of enrolled person :

Enrolment Certificate No. :

Address of enrolled person :

Acknowledgement receipt number :

Date:- :

Time:- : ”.

14. In the said rules, in **Form 5**, for Para I, the following shall be substituted, namely:-

“I. Details for tax calculation for tax payable in respect of salaries for the month ending on

Table

Employees whose monthly salaries or wages are	Number of employees	Number of employees for whom no tax is payable under proviso to section 4	Number of employees in respect of whom tax is payable [i.e. Column (2) - (3)]	Rate of tax per month per employee	Amount of tax deducted
(1)	(2)	(3)	(4)	(5)	(6)
(i) Up to ₹ 12,000/-				Nil	
(ii) More than ₹ 12,000/-				₹ 200 per month	
Total Amount					”.

15. In the said rules, in **Form 5A**, for Para I, the following shall be substituted, namely:-

“I. Details for calculation of tax payable in respect of salaries for the year ending on

Table

Employees whose monthly salaries or wages are	Number of employees	Number of employees for whom no tax is payable under proviso to section 4	Number of employees in respect of whom tax is payable [i.e. Column (2) - (3)]	Rate of tax per month per employee	Number of months to which the rate of tax is applicable	Amount of tax deducted [i.e. Column (4)×(5) ×(6)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i) Up to ₹12,000/-				Nil		
(ii) More than ₹ 12,000/-				₹ 200 per month		
Total Amount						”.

16. In the said rules, in **Form 5AA**, for Para I, the following shall be substituted, namely:-

“I Details for calculation of tax payable in respect of salaries for the year ending on

Table

Employees whose monthly salaries or wages are	Number of employees	Number of employees for whom no tax is payable under proviso to section 4	Number of employees in respect of whom tax is payable [i.e. Column (2) - (3)]	Rate of tax per month per employee	Number of months to which the rate of tax is applicable	Amount of tax deducted [i.e. Column (4) × (5) × (6)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i) Up to ₹ 12,000/-				Nil		
(ii) More than ₹ 12,000/-				₹ 200 per month		
Total Amount						”.

17. In the said rules, in **Form 5B**,-

- (a) in para 2, the words and figures “according to the slab of salary specified in entry 1 in Schdule I” shall be omitted;
- (b) for the Sr. No. (i) to (iv), the following table shall be substituted, namely:-

“Table

Salary or wages	No. of Employees
(i) Up to ₹ 12,000/-	
(ii) More than ₹ 12,000/-	
Total	”

18. In the said rules, in **Form 8**, for the existing table, the following table shall be substituted, namely:-

“Table

Employees whose monthly salaries or wages are	As in the employer’s return			As determined under section 7		
	Number of employees	Rate of tax	Amount of tax deducted	Number of employees	Rate of tax	Amount of tax to be deducted
(i) Up to ₹ 12,000/-		Nil			Nil	

Employees whose monthly salaries or wages are	As in the employer's return			As determined under section 7		
	Number of employees	Rate of tax	Amount of tax deducted	Number of employees	Rate of tax	Amount of tax to be deducted
(ii) More than ₹ 12,000/-		₹ 200 per month			₹ 200 per month	
Total Amount	₹			”		

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Deputy Secretary to Government.

